REMARKS

Claims 1, 9, 14, and 19-22 are currently pending in the present application, with Claims 1, 9, 14, and 19 being amended. Reconsideration and reexamination of the claims are respectfully requested.

Applicant would like to thank the Examiner for taking the time to conduct an in-person interview on May 31, 2007, during which the distinctive features of the present invention were discussed with the Examiner.

The Examiner rejected Claims 1, 9, 14, and 19-22 under 35 U.S.C. 101 as being directed to non-statutory subject matter. Per the discussions that took place during the May 31, 2007 interview, Applicants and the Examiner have agreed that the claims are directed to patentable subject matter, and the Examiner has agreed to withdraw this rejection.

The Examiner rejected Claims 1, 9, 14, and 19 under 35 U.S.C. § 102(b) as being anticipated by the owner's manual of the Roland VS-1680 Digital Studio Workstation ("Roland"). This rejection is respectfully traversed with respect to the amended claims.

As previously communicated and as discussed during the interview, the present invention is directed to multi-track recording/reproducing devices (and computer program for using with) that manage the status of the individual tracks by allowing a user to set each track to either a recording ON or recording OFF state, and at the same time allow a user to set each track to a mute ON or mute OFF state (i.e., playback) with respect to playback functions. Fig. 9A of the present application schematically illustrate the two separate settable states for each of the tracks (the M column indicating the mute ON/OFF state, and the I column indicating a recording ON/OFF state).

In addition, the present invention automatically limits the number of tracks that can be set to a mute OFF state, the maximum number of tracks that be set to the mute OFF state is dependent on

the number of tracks set to the recording ON state. For instance, as shown in Fig. 9A of the present application, in which various scenarios are illustrated, the number of tracks that are settable to mute OFF state (i.e., available for playback) are dependent upon the number of tracks that are set to the recording ON state. In particular, as the number of tracks set to the recording ON state increases, the number of tracks that can be set to mute OFF state also decrease (i.e., the number of tracks set to mute ON state increases).

Applicants have amended the claims to further clarify these aspects of the present invention.

Roland does not contain any disclosure or suggestion of a digital recording/reproducing apparatus with tracks that are settable to recording ON state and mute OFF state at the same time. Rather, the tracks of the Roland VS-1680 is capable of only performing one function at a time. Specifically, as shown in page 15 of Roland, each track of the VS-1680 is in a state of SOURCE, REC, PLAY, or OFF. In the SOURCE state, the track simply reproduces signals from an external source (Applicants note that this is not a playback feature, but rather a pass through feature). When a track is in a REC state, the track is set to record input signals. When the track is set to the PLAY state, the track is set to a playback state. Finally, when the track is set to an OFF state, the track is muted. Importantly, each track cannot be set to a REC status and also be set to a PLAY status simultaneously; the two states are mutually exclusive for each track in the VS-1680. In the present invention, on the other hand, each track can be set to a recording ON state and a mute OFF state simultaneously.

Additionally, Roland does not teach that, in an environment where each track is settable to both recording ON state and mute OFF state, determining the total number of tracks that can be set to the mute OFF state, wherein that determination is dependent upon the number of tracks set to the recording ON state.

Finally, with respect to Claim 19, as discussed during the May 31, 2007 interview, Roland does not contain any disclosure or teaching of designating a mode of operation (e.g., 16 bit v. 24 bit mode) and determining the number of tracks that can be set to playback state based upon in part the mode of the operation designated.

In view of the above, Applicants respectfully submit that amended Claims 1, 9, 14, and 19 are not anticipated by, nor obvious in view of, Roland

In view of the above, Applicants submit that each of the presently pending claims in this application is believed to be in condition for allowance. The Examiner is invited to contact the undersigned attorney at anytime with any further questions or clarifications regarding the claimed subject matter.

In the unlikely event that the transmittal letter is separated from this document and the Patent Office determines that an extension and/or other relief is required, Applicant petitions for any required relief including extensions of time and authorizes the Assistant Commissioner to charge the cost of such petitions and/or other fees due in connection with the filing of this document to **Deposit**Account No. 03-1952 referencing docket no. 393032027300. However, the Assistant Commissioner is not authorized to charge the cost of the issue fee to the Deposit Account.

Dated: August 13, 2007

Respectfully submitted,

David T. Yang

Registration No.: 44,415

MORRISON & FOERSTER LLP 555 W. Fifth Street, Suite 3500

Los Angeles, CA 90013

(213) 892-5587

Attorneys for Applicant